

UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

LN MANAGEMENT LLC SERIES 31 RUE
MEDITERRA,

Plaintiff

vs.

Case No.: 2:14-cv-00658-JAD-NJK

UNITED STATES INTERNAL REVENUE
SERVICE; Z'S, a defaulted Nevada
Corporation; and DOES 1 through 10,
inclusive,

Defendants

ORDER

Pending before the Court is the Joint Motion for Consolidation (ECF No. 17) filed by the parties on November 7, 2014, seeking to consolidate the present action with *Lake Las Vegas Master Trust v. United States Internal Revenue Service, et al.* No. 2:14-cv-00435-GMN-NJK.

Pursuant to Federal Rule of Civil Procedure 42(a), this Court has broad discretion to consolidate actions pending in this district that involve common questions of law or fact. *Investors Research Co. v. U.S. Dist. Court for Cent. Dist. of California*, 877 F.2d 777, 777 (9th Cir. 1989). The parties assert, and the court agrees, that consolidation of the two cases here would save judicial time and effort without prejudicing any party because the cases involve the

1 same transactions and events, the same issues, and the same defendants. (Mot. to Consolidate
2 3:1-5.) Accordingly, I find it is appropriate to consolidate the two cases.

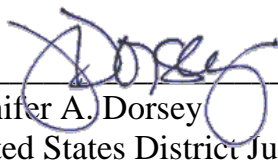
3 The parties have requested that *Lake Las Vegas Master Trust v. United States Internal*
4 *Revenue Service, et al.* No. 2:14-cv-00435-GMN-NJK be consolidated into the present case,
5 No. 2:14-cv-00658-JAD-NJK, in order to avoid having to file an amended scheduling order.
6 (*Id.* 2:11-14.) However, amending a scheduling order is a minor inconvenience that does not
7 justify departing from the normal practice of consolidating actions into the older case.
8 Therefore, *Lake Las Vegas Master Trust v. United States Internal Revenue Service, et al.* No.
9 2:14-cv-00435-GMN-NJK shall serve as the lead case.

10 **IT IS HEREBY ORDERED** that the Joint Motion for Consolidation (ECF No. 17) is
11 **GRANTED in part and DENIED in part.** The present action is consolidated into *Lake Las*
12 *Vegas Master Trust v. United States Internal Revenue Service, et al.* No. 2:14-cv-00435-GMN-
13 NJK, currently pending in the United States District Court for the District of Nevada.

14 **IT IS FURTHER ORDERED** that *Lake Las Vegas Master Trust v. United States*
15 *Internal Revenue Service, et al.* No. 2:14-cv-00435-GMN-NJK shall serve as the lead case.

16 The parties are advised to file all future documents in the lead case.

17 **DATED** this 13th day of November, 2014.

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21 Jennifer A. Dorsey
22 United States District Judge
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